

Application No. 10/796,086
Reply to Office Action of October 13, 2006

IN THE SPECIFICATION

Please amend the Title on page 1 as follows:

A METHOD OF MANUFACTURING A MAGNETORESISTANCE EFFECT ELEMENT[[,] ITS MANUFACTURING METHOD[,,] MAGNETIC REPRODUCING ELEMENT AND MAGNETIC MEMORY

Please replace the paragraph beginning after the title on page 1 with the following rewritten paragraph:

This application is a Division of Application Serial No. 10/244,550 filed on 09/17/02, now U.S. Patent No. 6,937,447.

Please replace the Abstract at page 90 with the following rewritten Abstract presented on a separate sheet as follows: